HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.18571 OF 2007

Date: 3-9-2007

Between:

Karvy Consultants Limited,
46, Avenue – 4, Street No.1,
Banjara Hills, Hyderabad – 34,
Rep., by its Authorised Signatory,
Sri K.V.S.S.N. Kumar,
S/o. K.V. Chalapathi, aged 38 years,
R/o. Hyderabad

……Petitioner

And

Commercial Tax Officer,
Jubilee Hills Circle,
Punjagutta Division,
VII Floor, Mayur Kushal Complex,
Abids, Hyderabad

……Respondent

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WRIT PETITION No.18571 OF 2007

Order: (Per Bilal Nazki, J)

Heard learned Senior Counsel for the petitioner and the learned Government Pleader for Commercial Taxes. With their consent, the writ petition is being disposed of at this stage.

The grievance of the petitioner is that without issuing any show cause notice, the VAT registration of the petitioner has been cancelled by virtue of communication dated 31-7-2007. According to this communication, a notice has been sent to the petitioner on 18-7-2007 and he had not responded to the same.

Learned Government Pleader has brought to our attention, a photocopy of a document, which according to him is a certificate of posting by which notices were sent to several people.

We have seen that the notice was sent to the petitioner by certificate of posting on 21-7-2007 and the impugned order has been passed on 31-7-2007. Although the respondent had given the petitioner ten days time to respond to the show cause notice, the order has been passed within ten days of posting of notice. Therefore, the order cannot be sustained and accordingly, order dated 31-7-2007 cancelling the VAT registration of the petitioner is set aside.

The writ petition is accordingly disposed of.

However, liberty is given to the respondent to proceed if he so chooses against the petitioner in accordance with law. The learned

Government Pleader submits that he is prepared to give a copy of notice dated 18-7-2007 in the Court to the learned counsel for the petitioner who accepts the same. The petitioner may respond to the notice within two weeks from today and the respondent may pass appropriate orders thereafter.

BILAL NAZKI, J

RAMESH RANGANATHAN,J

September 3, 2007

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